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Agricultural processing taxes.
Letter... 1934

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UNITED STATES
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AGRICULTURAL PROCESSING TAXES

LETTER

FROM

THE SECRETARY OF AGRICULTURE

TRANSMITTING

IN RESPONSE TO SENATE RESOLUTION NO. 121, INFORMATION
RELATIVE TO PROCESSING TAXES IMPOSED UNDER THE PRO-
VISIONS OF THE AGRICULTURAL ADJUSTMENT ACT

JANUARY 23 (calendar day, JANUARY 26), 1934.—Ordered to lie on the table and
be printed

DEPARTMENT OF AGRICULTURE,
Washington, D.C., January 25, 1934.

Mr. E. A. HALSEY,
Secretary of the Senate.

DEAR MR. HALSEY: Pursuant to Senate Resolution 121 which was
passed under date of January 8, 1934, we are transmitting herewith
the following statements covering the information requested relative
to processing taxes imposed under the provisions of the Agricultural
Adjustment Act:

1. Exhibit A:

Processing taxes collected to December 31, 1933, classified
by States and commodities.

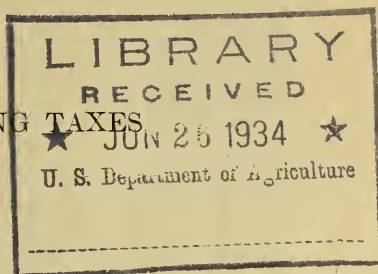
Schedule A-1: Summary of tax refunds through December
31, 1933.

2. Exhibit B: Disbursements from tax funds for rentals and bene-
fits and removal of surplus to December 31, 1933, classified by
State and commodity.

3. Exhibit C:

Disbursements from tax funds for general administrative
expense to December 31, 1933, classified by States and
commodities.

Schedule C-1: Supplemental to exhibit C, reporting sepa-
rately the cost of collecting and disbursing tax funds and
administering the tax system to December 31, 1933.



In respect to the financing of expenditures for rental and benefit payments, removal of surplus agricultural products, and administrative expenses, advances are made to the Secretary of Agriculture by the Secretary of the Treasury in anticipation of processing tax collections under the provisions of section 12 (b) of the Agricultural Adjustment Act.

Sincerely yours,

- H. A. WALLACE, *Secretary*.

UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT
ADMINISTRATION

EXHIBIT A.—Processing taxes collected to Dec. 31, 1933, classified by States and commodities

States	Total	Wheat	Cotton	Tobacco
Alabama.....	\$3, 216, 636. 13	\$116, 807. 80	\$3, 062, 424. 80	\$24, 025. 49
Arizona.....	120, 054. 29	81, 641. 16	33, 977. 47	2, 390. 84
Arkansas.....	394, 324. 73	90, 424. 14	281, 731. 18	15, 611. 18
California.....	4, 313, 085. 20	2, 323, 199. 33	1, 759, 898. 06	169, 748. 60
Colorado.....	1, 237, 184. 20	809, 740. 40	373, 749. 08	10, 169. 67
Connecticut.....	1, 122, 564. 84	94, 457. 57	991, 869. 61	14, 041. 20
Delaware.....	217, 464. 15	35, 845. 12	161, 080. 81	13, 538. 40
Florida.....	292, 632. 82	78, 293. 11	113, 292. 80	89, 764. 30
Georgia.....	6, 795, 647. 12	492, 929. 65	6, 249, 604. 49	25, 406. 35
Hawaii.....	113, 962. 90	24, 044. 93	85, 675. 88	4, 230. 25
Idaho.....	167, 133. 54	116, 764. 07	42, 942. 63	3, 172. 18
Illinois.....	8, 484, 804. 28	3, 426, 465. 36	4, 045, 350. 85	127, 198. 89
Indiana.....	1, 957, 065. 08	1, 083, 986. 63	605, 222. 54	52, 625. 11
Iowa.....	1, 245, 614. 73	328, 674. 61	364, 233. 32	25, 701. 15
Kansas.....	4, 322, 070. 48	3, 885, 195. 86	410, 376. 07	11, 066. 37
Kentucky.....	1, 411, 092. 37	573, 613. 73	453, 574. 53	348, 102. 01
Louisiana.....	799, 101. 13	129, 410. 96	642, 513. 62	16, 934. 42
Maine.....	1, 043, 932. 26	68, 368. 09	959, 006. 60	8, 093. 32
Maryland.....	1, 783, 189. 04	403, 145. 02	1, 283, 351. 36	23, 855. 16
Massachusetts.....	10, 014, 869. 14	452, 521. 48	9, 451, 910. 88	38, 896. 62
Michigan.....	1, 947, 412. 52	1, 004, 771. 23	825, 777. 76	80, 039. 23
Minnesota.....	9, 390, 428. 14	8, 516, 196. 20	638, 205. 70	32, 982. 63
Mississippi.....	427, 603. 43	88, 111. 71	319, 316. 60	14, 602. 97
Missouri.....	6, 567, 324. 10	3, 469, 326. 88	2, 538, 478. 65	305, 181. 77
Montana.....	628, 285. 21	555, 251. 13	61, 406. 33	5, 562. 00
Nebraska.....	1, 390, 767. 83	1, 085, 530. 89	183, 998. 90	10, 325. 28
Nevada.....	103, 875. 97	87, 386. 11	7, 565. 85	5, 479. 07
New Hampshire.....	863, 456. 48	75, 617. 36	772, 824. 25	13, 018. 38
New Jersey.....	1, 814, 144. 99	303, 533. 49	1, 310, 698. 25	153, 316. 98
New Mexico.....	97, 073. 92	55, 231. 42	37, 567. 77	2, 740. 10
New York.....	18, 653, 398. 93	5, 846, 464. 48	11, 145, 822. 14	1, 080, 799. 19
North Carolina.....	11, 752, 835. 65	520, 220. 41	10, 241, 016. 48	980, 126. 74
North Dakota.....	554, 924. 05	486, 652. 92	64, 958. 80	2, 017. 93
Ohio.....	4, 875, 639. 04	2, 297, 197. 30	2, 289, 080. 75	122, 900. 23
Oklahoma.....	1, 402, 586. 35	1, 024, 337. 54	354, 034. 49	13, 866. 39
Oregon.....	1, 124, 396. 80	969, 063. 32	135, 018. 58	8, 403. 58
Pennsylvania.....	4, 971, 548. 92	1, 505, 550. 86	3, 035, 645. 02	252, 511. 28
Rhode Island.....	1, 874, 788. 99	54, 377. 77	1, 801, 125. 96	7, 868. 41
South Carolina.....	6, 348, 010. 39	87, 926. 92	6, 211, 116. 13	32, 466. 42
South Dakota.....	175, 926. 75	105, 032. 69	64, 901. 33	3, 787. 73
Tennessee.....	2, 537, 806. 09	668, 992. 85	1, 658, 019. 43	155, 144. 17
Texas.....	4, 357, 313. 50	2, 755, 510. 06	1, 492, 472. 90	60, 524. 26
Utah.....	170, 266. 53	81, 330. 93	80, 328. 44	2, 639. 30
Vermont.....	140, 348. 38	39, 779. 35	95, 882. 91	3, 282. 69
Virginia.....	2, 340, 196. 67	563, 241. 47	1, 300, 390. 34	441, 122. 53
Washington.....	1, 600, 541. 15	1, 287, 649. 54	266, 294. 27	14, 749. 85
West Virginia.....	595, 667. 69	151, 285. 56	348, 978. 46	87, 598. 93
Wisconsin.....	1, 141, 555. 14	357, 266. 08	595, 078. 34	26, 441. 82
Wyoming.....	94, 314. 75	67, 920. 92	22, 369. 48	2, 306. 64
Unclassified.....	3, 406, 327. 65	-----	-----	-----
Gross collections.....	140, 401, 194. 44	48, 726, 345. 41	79, 270, 160. 89	4, 946, 378. 06
Less refunds.....	49, 958. 04	45, 907. 73	4, 035. 70	14. 61
Net collections.....	140, 351, 236. 40	48, 680, 437. 68	79, 266, 125. 19	4, 946, 363. 45

EXHIBIT A.—Processing taxes collected to Dec. 31, 1933, classified by States and commodities—Continued

States	Field corn	Hogs	Paper and jute	Unclassified
Alabama.....	\$6,395.36	\$6,982.68		
Arizona.....	1,172.87	871.95		
Arkansas.....	4,763.70	1,794.53		
California.....	14,309.66	45,929.55		
Colorado.....	3,824.39	39,438.77	\$261.89	
Connecticut.....	1,734.54	20,461.92		
Delaware.....	4,870.31	2,129.51		
Florida.....	3,242.39	8,034.38	5.84	
Georgia.....	12,946.75	14,759.88		
Hawaii.....		11.84		
Idaho.....	1,117.54	3,137.12		
Illinois.....	82,855.43	802,933.75		
Indiana.....	18,502.30	196,728.50		
Iowa.....	60,273.81	466,731.84		
Kansas.....	6,098.06	9,334.12		
Kentucky.....	24,938.98	10,863.12		
Louisiana.....	5,618.63	4,623.50		
Maine.....	1,151.01	7,313.24		
Maryland.....	5,271.65	64,644.85	2,921.00	
Massachusetts.....	16,013.31	55,327.35	199.50	
Michigan.....	13,645.04	23,179.26		
Minnesota.....	13,340.22	189,703.39		
Mississippi.....	3,325.57	2,246.58		
Missouri.....	24,920.84	229,415.96		
Montana.....	2,169.81	3,895.94		
Nebraska.....	6,507.53	104,405.23		
Nevada.....	1,594.61	1,850.33		
New Hampshire.....	446.22	1,451.27		
New Jersey.....	9,778.17	36,818.10		
New Mexico.....	865.94	668.69		
New York.....	389,689.89	176,431.81	14,191.42	
North Carolina.....	7,021.47	2,616.06	1,834.49	
North Dakota.....	594.71	699.69		
Ohio.....	20,155.34	146,305.42		
Oklahoma.....	7,008.04	3,339.39		
Oregon.....	2,546.58	9,364.74		
Pennsylvania.....	31,834.16	146,007.60		
Rhode Island.....	4,942.92	6,513.93		
South Carolina.....	11,935.73	4,565.19		
South Dakota.....	1,367.83	837.17		
Tennessee.....	5,834.76	49,814.88		
Texas.....	16,544.01	32,262.27		
Utah.....	614.97	5,352.89		
Vermont.....	422.20	981.23		
Virginia.....	6,044.36	29,372.92	25.00	
Washington.....	5,404.54	26,442.95		
West Virginia.....	3,175.26	4,629.48		
Wisconsin.....	18,880.02	143,888.88		
Wyoming.....	391.87	1,325.84		
Unclassified.....				\$3,406,327.65
Gross collections.....	886,103.30	3,146,439.99	19,439.14	3,406,327.65
Net collections.....	886,103.30	3,146,439.99	19,439.14	3,406,327.65

SCHEDULE A-1.—Summary of tax refunds through Dec. 31, 1933

Districts	Total	Wheat	Cotton	Tobacco
Alabama	\$74. 03	\$72. 68	\$1. 35	
Arizona	379. 35	363. 17	16. 18	
Colorado	468. 11	395. 96	72. 15	
Connecticut	100. 06	15. 42	84. 64	
Idaho	90. 56	79. 84	10. 72	
Illinois	511. 01	430. 68	80. 33	
Indiana	579. 54	417. 76	161. 78	
Kansas	3, 192. 71	3, 188. 73	3. 98	
Louisiana	60. 95	60. 15	. 80	
Maine	44. 30	30. 30	14. 00	
Minnesota	1, 928. 64	1, 924. 05	4. 59	
Missouri	651. 81	651. 81		
Nebraska	327. 55	327. 55		
New Mexico	233. 49	213. 47	20. 02	
New York	8, 694. 13	5, 684. 46	3, 009. 67	
Ohio	1, 200. 03	1, 021. 90	178. 13	
Oklahoma	160. 49	154. 70	5. 79	
Tennessee	202. 25	99. 15	103. 10	
Texas	571. 24	571. 24		
Virginia	365. 48	202. 78	148. 09	\$14. 61
Washington	29, 466. 89	29, 466. 89		
West Virginia	100. 71	93. 45	7. 26	
Wisconsin	554. 71	441. 59	113. 12	
Total	49, 958. 04	45, 907. 73	4, 035. 70	14. 61

EXHIBIT B.—Disbursements from tax funds for rentals and benefits and removal of surplus to Dec. 31, 1933, classified by States and commodities

State	Total	Cotton	Wheat	Tobacco	Removal of surplus
Rentals and benefits:					
Alabama	\$9, 537, 007. 25	\$9, 537, 007. 25			
Arizona	268, 194. 16	258, 381. 96	\$9, 812. 20		
Arkansas	10, 667, 598. 82	10, 667, 598. 82			
California	243, 353. 47	160, 781. 67	82, 571. 80		
Colorado	267, 418. 40		267, 418. 40		
Connecticut	169, 757. 99			\$169, 757. 99	
Delaware	66, 431. 40		66, 431. 40		
Florida	323, 156. 14	260, 050. 09		63, 106. 05	
Georgia	7, 926, 220. 87	7, 904, 830. 27		21, 390. 60	
Idaho	12, 380. 80		12, 380. 80		
Illinois	649, 567. 84		649, 384. 29	183. 55	
Indiana	956, 733. 22		955, 383. 02	1, 350. 20	
Iowa	181, 096. 40		181, 096. 40		
Kansas	7, 440, 111. 01	3, 052. 00	7, 437, 059. 01		
Kentucky	153, 425. 80	41, 865. 00	111, 560. 80		
Louisiana	4, 969, 842. 94	4, 969, 842. 94			
Maryland	498, 725. 30		498, 725. 30		
Massachusetts	78, 313. 10			78, 313. 10	
Michigan	365, 750. 80		365, 750. 80		
Minnesota	529, 682. 31		517, 845. 80	11, 836. 51	
Mississippi	9, 924, 837. 57	9, 924, 837. 57			
Missouri	2, 550, 283. 22	1, 837, 213. 68	713, 069. 54		
Nebraska	1, 011, 917. 17		1, 011, 917. 17		
Nevada	15, 988. 80		15, 988. 80		
New Hampshire	1, 754. 20			1, 754. 20	
New Jersey	6, 147. 60		6, 147. 60		
New Mexico	527, 732. 34	360, 424. 90	167, 307. 44		
New York	30, 808. 63		10, 160. 00	20, 648. 63	
North Carolina	2, 829, 916. 72	2, 808, 645. 32	21, 271. 40		
Ohio	1, 194, 603. 38		954, 389. 00	240, 214. 38	
Oklahoma	12, 745, 521. 26	11, 595, 657. 46	1, 149, 863. 80		
Oregon	60, 961. 80		60, 961. 80		
Pennsylvania	418, 881. 63		98, 705. 60	320, 176. 03	
South Carolina	4, 684, 930. 19	4, 684, 930. 19			
South Dakota	699, 725. 60		699, 725. 60		
Tennessee	3, 357, 447. 59	3, 290, 806. 19	66, 641. 40		
Texas	44, 580, 877. 37	42, 970, 646. 63	1, 610, 230. 74		
Utah	243, 930. 80		243, 930. 80		
Vermont	2, 384. 45			2, 384. 45	
Virginia	460, 013. 12		331, 340. 19		
Washington	16, 091. 60	128, 672. 93	16, 091. 60		
West Virginia	43, 165. 40		43, 165. 40		
Wisconsin	359, 773. 44		16, 441. 00	343, 332. 44	
Wyoming	4, 025. 60		4, 025. 60		
Total rentals and benefits	131, 076, 487. 50				

EXHIBIT B.—Disbursements from tax funds for rentals and benefits and removal of surplus to Dec. 31, 1933, classified by States and commodities—Continued

State	Total	Cotton	Wheat	Tobacco	Removal of surplus
Removal of surplus (unallocated as to States):					
Hogs.....	\$33,448,400.69				\$33,448,400.69
Wheat.....	465,930.08				465,930.08
Butter.....	9,414,033.37				9,414,033.37
Total removal of surplus..	\$43,328,364.14				
Total.....	174,404,851.64	111,405,244.87	18,396,794.50	1,274,448.13	43,328,364.14

EXHIBIT C.—Disbursements from tax funds for general administrative expense to Dec. 31, 1933, classified by States and commodities

State	Total expense	General expense	Cost of collecting taxes	Cotton	Wheat	Tobacco	Corn and hogs
Washington, D.C.	\$2,120,166.68	\$1,034,183.60	\$148,788.93	\$221,476.06	\$487,707.22	\$30,299.96	\$197,710.91
Alabama.....	388,237.88		12,405.27	375,832.61			
Arizona.....	8,951.93		3,389.57	4,343.29	1,219.07		
Arkansas.....	288,003.83		11,026.72	276,867.78	109.33		
California.....	36,979.36		26,708.95	2,664.06	7,606.35		
Colorado.....	32,951.17		9,218.75		23,732.42		
Connecticut.....	10,607.40		5,906.23			4,701.17	
Delaware.....	4,866.42		4,580.39		286.03		
Florida.....	26,390.00		9,692.42	16,282.11		415.47	
Georgia.....	306,212.00		13,802.37	287,831.73		4,577.90	
Hawaii.....	3,290.98		3,290.98				
Idaho.....	29,510.85		6,159.27		23,351.58		
Illinois.....	73,472.09		36,035.43		37,436.66		
Indiana.....	53,856.56		11,474.31		42,273.88	108.37	
Iowa.....	17,786.72		11,922.33		5,864.39		
Kansas.....	73,044.88		12,808.97		60,235.91		
Kentucky.....	19,886.69		12,556.01		7,330.68		
Louisiana.....	172,221.38		8,028.64	164,192.74			
Maine.....	3,066.74		3,066.74				
Maryland.....	35,731.78		19,334.64		16,397.14		
Massachusetts.....	21,020.70		19,523.56			1,497.14	
Michigan.....	40,020.84		22,261.06		17,524.61	235.17	
Minnesota.....	48,597.34		11,061.44		36,436.03	1,099.87	
Mississippi.....	323,032.83		6,506.70	316,526.13			
Missouri.....	80,763.70		18,473.17	19,827.39	42,463.14		
Montana.....	45,382.80		12,331.79		33,051.01		
Nebraska.....	66,438.44		8,205.04		58,233.40		
Nevada.....	4,155.73		3,360.41		795.32		
New Hampshire.....	3,120.21		3,110.01			10.20	
New Jersey.....	26,241.30		25,136.47		1,104.83		
New Mexico.....	13,163.31		6,945.24	3,470.51	2,747.56		
New York.....	66,325.26		58,758.88		7,397.16	169.22	
North Carolina.....	151,889.17		13,804.02	126,388.24	5,230.98	6,465.93	
North Dakota.....	49,143.92		5,246.72		43,897.20		
Ohio.....	89,250.95		36,530.16		40,552.41	12,168.38	
Oklahoma.....	226,280.97		13,104.84	187,316.25	25,859.88		
Oregon.....	22,342.18		7,697.90		14,644.28		
Pennsylvania.....	52,602.06		39,100.48		2,297.88	11,203.70	
Rhode Island.....	3,526.64		3,526.64				
South Carolina.....	189,902.08		9,171.26	177,897.55		2,833.27	
South Dakota.....	57,924.34		4,323.58		53,600.76		
Tennessee.....	111,936.97		12,815.42	92,215.55	6,906.00		
Texas.....	743,369.03		30,830.69	692,912.73	19,625.61		
Utah.....	16,941.24		6,067.81		10,873.43		
Vermont.....	4,107.19		4,096.99			10.20	
Virginia.....	50,879.94		12,219.45	7,755.25	29,212.80	1,692.44	
Washington.....	21,156.66		10,586.44		10,570.22		
West Virginia.....	17,941.30		12,162.63		5,778.67		
Wisconsin.....	40,301.49		15,841.66		5,459.04	19,000.79	
Wyoming.....	13,638.87		5,725.22		7,913.65		
Total.....	6,306,632.80	1,034,183.60	808,722.60	2,973,799.98	1,195,726.53	96,489.18	197,710.91

SCHEDULE C-1.—*Supplemental to exhibit C, reporting separately the cost of collecting and disbursing tax funds and administering the tax system to Dec. 31, 1933*

Cost of collecting processing taxes (see exhibit C).....	\$808,722.60
Examining, auditing, and disbursing:	
Contract records section.....	843,546.63
Rental and benefit audit section.....	275,225.32
Field audit section.....	208,938.93
Disbursing section.....	97,858.46
Total.....	1,425,569.34
Grand total.....	2,234,291.94

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